

Internal Revenue Service

Department of the Treasury

District
Director

P.O. Box 2350 Los Angeles, Calif. 90053

Person to Contact:

Telephone Number:

Refer Reply to:

Date:

AUG 06 1967

Dear Sir or Madam:

We have considered your application for exemption from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code of 1954.

In order for an organization to qualify for exemption from Federal income tax as an organization described in section 501(c)(3) of the Code of 1954, it must be both organized and operated exclusively for any one or more of the purposes set forth in that section of the law.

Internal Revenue Ruling 74-17, Internal Revenue Bulletin 1974-1, page 130, provides that an organization formed by the unit owners of a condominium housing project to provide for the management, maintenance and care of the common areas of the project, as defined by State statute, with the membership assessments paid by the unit owners does not qualify under section 501(c)(3) of the Code. The services provided constitute private benefits not within the purview of section 501(c)(3) of the Code.

Based on the information submitted, we concluded that you did not qualify as an organization described in section 501(c)(3), and you have indicated your agreement to our conclusion by signing and returning the agreement Form 6018. We also considered whether you could qualify under section 501(c)(4) of the Code.

After careful consideration of the evidence submitted, we have concluded that you are not primarily engaged in promoting the common good and general welfare of the people of the community and, therefore, you are not operating exclusively for the promotion of social welfare. Accordingly, we hold that you do not qualify for exemption from Federal income tax as a social welfare organization described in section 501(c)(4) of the Internal Revenue Code of 1954.

Sincerely yours,

District Director

Form **6018**
(Rev. September 1980)

Department of the Treasury-Internal Revenue Service
Consent to Proposed Adverse Action
(All references are to the Internal Revenue Code)

Prepare In
Duplicate

Case Number

Date of Latest Determination Letter

Employer Identification Number

Date of Proposed Adverse Action Letter

Name of Organization or Plan and Address

RECEIVED
INTERNAL REVENUE SERVICE

JUN 22 1987

LOS ANGELES DISTRICT
SCREENING UNIT-77-53100

I consent to the proposed adverse action relative to the above organization or plan, as shown by the box(es) checked below. I understand that if Section 7428, Declaratory Judgments Relating to Status and Classification of Organizations under Section 501(c)(3), etc.; or Section 7476, Declaratory Judgments Relating to Qualification of Certain Retirement Plans, applies, I have the right to protest the proposed adverse action.

NATURE OF ADVERSE ACTION

☒ Denial of exemption 501(c)(3)

☐ Revocation of exemption, effective

☐ Modification of exempt status, effective

☐ Classification as a private foundation (section 509(a)), effective

☐ Classification as a non-operating foundation (section 4942(j)(3)), effective

☐ Non-qualification under section 401(a)

☐ Classification as an organization described in section 509(a)(), effective

☐ Classification as an organization described in section 170(b)(1)(A)(), effective

If you agree to the adverse action shown above, please sign and return this consent. You should keep a copy for your records.

~~X~~ You sign this consent because you agree to the adverse action shown above, and you understand your rights and the consequences of your agreement. You should keep a copy for your records.

(Signature instructions are on the back of this form.)

Name of Organization or Plan

Signature and Title

Date

PRESIDENT

June 16, 1987

Signature and Title

Vice President

Date

June 16, 1987